Annual Report on the Working of the Local Audit Department, Bombay, 1936-37

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No. L. 18/5—2210

Bombay, 14th June 1937.

To

THE ACCOUNTANT GENERAL,
Bombay.

Sir,

I have the honour to submit the 30th Annual Report on the working of the Local Audit Department during the year 1936-37 framed on the lines provisionally approved by Government in General Department Memorandum No. 1833/33-A, dated the 6th April 1937.

I have the honour to be,
Sir,
Your most obedient servant,

R. V. TRIVEDI,
Examiner, Local Fund Accounts.

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INTRODUCTORY REMARKS.

The permanent staff of the Department from the 1st April 1936 consists of one Examiner, one Assistant Examiner, 15 Senior Auditors, 33 Clerks (including 2 Typists and 5 leave reservists) and 22 peons. The total cost of the Department which is borne by the Government of Bombay amounted to Rs. ~~1,89,055~~ 2,10,852 in 1936-37 as shown in Appendix I to this Report.

2. 707 Audits have been entrusted to the Department of the several kinds set forth in Appendix II; and of them 363 are governed by the Bombay Local Fund Audit Act, 1930. During the year under report, 142 new audits were permanently added to the work of the Department; and are included in Appendix II. 93 of them were completed during the year under review.

3. I was on tour for 174 days and inspected the accounts of 121 local bodies. The Assistant Examiner was on tour for 105 days and inspected the accounts of 101 local bodies.

4. The year commenced with 14 audits representing 88 days' work (for a party of one Senior and one Junior Auditor) in arrears on the 1st April 1936 and closed with 29 audits representing 206 days' work in arrears. The increase in arrears was due to the fact that the Department was entrusted with so many new audits during the year and with six special audits as well. The detailed position regarding arrears has been brought to the notice of Government in this office letter No. L.—18/3/725, dated the 11th May 1937, with a request that either adequate additional staff should be sanctioned or this Department relieved of the responsibility for the audit of those Taluka Local Boards whose annual income does not exceed Rs. 15,000. Government orders on the subject are awaited.

CHAPTER I.

Municipal Boroughs.

1. The total number of Municipal Boroughs in the Presidency is 26 out of which 24 were audited during the year. The accounts of 22 Boroughs were inspected by the Examiner or the Assistant Examiner. Total recoveries ordered amounted to Rs. 43,535 including cash recoveries of Rs. 947 effected during the course of audit.

2. *Unsound financial policy and defective budgeting—*

(A) Northern Division.

(*a*) *Bandra.*—(*i*) Of the drainage loan of Rs. 9,22,000 sanctioned in G.R., G.D., No. 284/33, dated the 14th February 1935, the first instalment of Rs. 4,00,000 was raised in the open market on the 15th August 1935. The Sinking Fund instalment due on the 15th August 1936 was not set aside till April 1937 and interest was paid from the loan money instead of from the general revenues of the Municipality.

(*ii*) Out of the loan of Rs. 4,00,000 raised in August 1935, a sum of Rs. 2,54,000 lay in current account till January 1937 instead of being invested in short term fixed deposits. Similarly, a sum of Rs. 24,000 of the Santa Cruz Town Planning Scheme was kept in current account throughout 1935-36.

(*iii*) By contributing lump sums to the Provident Fund on the 1st of April every year instead of amounts equal to the employees' subscriptions as required by the Rules, there was a short credit of Rs. 7,000 up to the 31st March 1933 to the Provident Fund account. The balance of Rs. 36,268 belonging to this Fund was merged in its general balance. Though this was brought to notice in July 1933, no provision was made to meet the deficit which amounted to Rs. 50,382 on the 31st March 1934. In the two subsequent years, a sum of Rs. 7,572 in all was paid towards this deficit, thus reducing it to Rs. 42,810 on the 31st March 1936. The utilization for general purposes of this Provident Fund money, which is of the nature of a trust fund was irregular, and amounted to raising a loan without the sanction of Government. Had the suggestions made in the audit note issued in May 1933 been carried out, it should not have been difficult for a Municipal Borough with an annual income of over Rs. 7,00,000 to meet a liability of Rs. 43,000 only during the succeeding three years.

(*b*) *Broach.*—From the average receipts and expenditure for the last three years it appeared that there was an average annual deficit of Rs. 27,071. The cash balance of Rs. 98,230 on the 31st March 1933 had dwindled to Rs. 7,302 on the 31st March 1936 and was insufficient to meet immediate liabilities amounting to Rs. 12,720.

(B) CENTRAL DIVISION.

Satara.—Against an average annual normal surplus of Rs. 356, the Municipality has to repay the loan of Rs. 1,64,000 by annual instalments of Rs. 13,000. To improve its financial position, this Borough has been advised to recover the heavy arrears of taxes and to adopt measures for increase in its revenue.

3. *Breaches of Acts, Rules and Standing Orders of Government.*—

(*a*) Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt was not observed by the Municipal Boroughs listed in Part I of Appendix III. These cases were duly reported to the Commissioners of Divisions under Section 10 (*3*) of this Act.

(A) NORTHERN DIVISION.

Broach.—The quadrennial revision of the Assessment list which under Section 84 (*1*) of the Municipal Boroughs Act, was due in 1934-35, was not carried out till the 15th January 1937.

(B) CENTRAL DIVISION.

(*a*) *Ahmednagar.*—(*i*) This Municipal Borough reduced rates of Terminal Tax without the sanction of Government required under Section 58 of the Bombay Municipal Boroughs Act. There was thus a loss of Rs. 7,871.

(*ii*) Taxes amounting to Rs. 9,490-13-0 pertaining to the demand for 1935-36 were written off *before* the end of the year itself and without executing distress warrants. This write-off was contrary to the provisions of Municipal Rule 295 under which arrears of taxes could be written off as irrecoverable only *after* they remained outstanding for at least a year in the case of sums of less than Rs. 5 and three years in other cases, and if processes for their recovery failed. Recovery of the amount of 9,490-13-0, thus irregularly written off, has been called for.

(*b*) *Chalisgaon.*—The levy of Wheel Tax on motors, which had been sanctioned by the Commissioner, was discontinued from 1932-33 without the sanction of the Board or Government.

(*c*) *Jalgaon.*—During the absence of the Chief Officer on leave on two occasions, two Chairmen of the Standing Committee acted for him and drew conveyance allowance for carrying out the Chief Officer's duties. The matter has been brought to the notice of the Commissioner, C. D., for orders.

(*d*) *Nasik.*—Though, under Section 82 (*3*) of the Act, houses completed during the year should have been assessed from the date of completion or occupation whichever is earlier, it was noticed that assessment in such cases was fixed from the next year only. This entailed a loss of Rs. 148-14-0.

4. *Unsound Administration.*—

(A) NORTHERN DIVISION.

(*a*) *Ahmedabad.*—The work of constructing a low level bridge costing Rs. 54,000 was given on contract without inviting tenders. This contravenes Section 50 (1) of the Bombay Municipal Boroughs Act.

(*b*) *Bandra.*—Out of the Drainage Loan debentures of Rs. 4,00,000 scrip of the face value of Rs. 32,600 was sold by the Chief Officer with the concurrence of the President without inviting tenders and without the sanction of the Standing Committee. These included debentures of Rs. 4,800 and Rs. 2,600 sold at par to a member of the Municipal Borough and at Rs. 100-1-0 to a Bill Collector respectively. The position has been brought to notice with reference to Sections 54 and 55 of the Bombay Municipal Boroughs Act.

(*c*) *Broach.*—(*i*) The question of the levy of the Special Sanitary Cess has been pending for the last six years. Though the Rules were published on 14th November 1935, no final decision in the matter has been reached.

(*ii*) The retired Chief Officer filed a suit against the Municipal Borough for discontinuing his pension for no valid reasons. The matter was referred to the Law Committee which expressed the view that this action would not be upheld in a Court of Law. In spite of this opinion, the Board ordered the defence of the suit which ultimately failed. The Municipal Borough was thus put to an avoidable expenditure of Rs. 639.

(*iii*) A Councillor was a partner in a firm which supplied materials costing Rs. 1,209 to the Borough. An enquiry into the matter and action under Section 28 of the Act have been suggested.

(*d*) *Kurla.*—Though there was a cash balance ranging from Rs. 60,000 to Rs. 90,000 between the 1st June and the 1st October 1935, payment of the last instalment of Rs. 14,385 due to the G. I. P. Railway was deferred, resulting in an avoidable loss of Rs. 288 on account of interest at 6 per cent. payable to the Railway.

(B) CENTRAL DIVISION.

(*a*) *Ahmednagar.*—It seems from the Board's Administration Report that there was undue interference by the Councillors in the work of collection and recovery of taxes, and that pressure was brought to bear on the permanent staff to stay execution of warrants in many cases.

(*b*) *Amalner.*—(*i*) Two Councillors who were Directors in the local Electric Supply Co., took part in voting for a resolution regarding a contract with the Company for the supply of electricity. The position was brought to the notice of the Collector with reference to Section 28 of the Municipal Boroughs Act. The result was that they were unseated.

(*ii*) Though the railway premises were included within Municipal limits in 1923, the question of assessing the premises was considered in July 1936 only.

(*c*) *Dhulia.*—A tax-payer filed an election appeal which was decided in favour of the Municipal Borough in the High Court. The Court ordered him to pay the Municipal Borough the cost of the appeal amounting to Rs. 136-11-0. The Board, however, waived the recovery. The amount has been ordered for recovery from those responsible for this transaction.

(*d*) *Jalgaon.*—Loss of nearly Rs. 1,200 was incurred through accepting tenders other than the lowest even though the lowest tender had been recommended by the Chief Officer under section 50 (*2*) of the Act. No reasons were recorded in support of the Board's decision.

(*e*) *Nasik.*—Though street-lighting by kerosene lamps was replaced by electric lights in 1932 and a sum of nearly Rs. 1,200 per mensem is being paid to the Electric Co., no definite contract has been entered into for the last five years. The original conditions in the draft agreement are being relaxed one after the other. As the period of the proposed contract, which was seven years, is to expire in the near future, the Municipal Borough has been advised to take necessary precautions to safeguard its interests before entering into a fresh contract.

(*f*) *Satara.*—(*i*) In respect of four major works, the Water Works Committee selected the tender of a particular contractor though it was in no case the lowest and in two cases it was the highest. In addition, a bonus of Rs. 1,500 was paid to the same contractor for a certain work, even though it was not completed within the stipulated time. The amount has been ordered for recovery from the parties responsible for the payment.

(*ii*) Expenditure of Rs. 13,532 was incurred on the distribution scheme of the water-works; but no detailed measurements of the work done were recorded. Even the estimates (for Rs. 14,445) approved by the Board were not available for audit. Moreover, as the cost of the scheme exceeded Rs. 10,000 the details of the work should have been forwarded to the Consulting Public Health Engineer and the Executive Engineer of the Division as required by G.R., G.D., No. 60/33, dated 26th March 1935. In order to ascertain that the rate-payers' money has been properly spent, the valuation of the work by these officers has been suggested.

(C) Southern Division.

Belgaum.—The refusal of the Standing Committee to accept the highest bids in certain cases for the lease of market shops, on the ground of unfair competition against the existing lessees, resulted in a loss of Rs. 784-8-0 to the Municipal Borough.

5. *Losses by fraud or negligence on the part of the Staff.*

(A) Northern Division.

Bandra.—Failure to cash 6½ per cent. Bonds (1935) of the face value of Rs. 3,700 on the date of maturity (viz. 14th September 1935) resulted in a loss of Rs. 111 by way of interest.

(B) CENTRAL DIVISION.

Nasik.—(*i*) Out of the permanent advance of Rs. 1,000 held by the Chief Officer, a sum of Rs. 94-13-3 only in cash was produced for verification at the time of audit and the unrecouped vouchers for the balance of Rs. 905-2-9 were not available. An enquiry into the matter has been suggested and the matter has been reported to the Collector for necessary action.

(*ii*) As the Mutton Market rents were shown as outstanding against the contractors and the Standing Committee was contemplating filing civil suits against them, they represented to the Board and produced hand receipts passed by the Slaughter House Inspector for rents paid by them. The Board took no action beyond transferring the Inspector to another Department. The matter has been reported to the Collector for taking adequate action.

(C) There were minor misappropriations in Ahmedabad, Bandra, Nasik and Pandharpur Municipal Boroughs.

CHAPTER II.

District Municipalities and Notified Area Committees.

1. There are 119 District Municipalities and Notified Area Committees in the Presidency, out of which 111 were audited during the year. The accounts of 58 District Municipalities and Notified Area Committees were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 19,238 including cash recoveries of Rs. 191 effected during the course of audit.

2. *Unsound financial policy and defective budgetting.*

(A) NORTHERN DIVISION.

Ghatkopar.—Out of a trust fund balance of Rs. 24,458 the Municipality invested Rs. 17,417 only and included the balance in its general funds. The position has been brought to notice as even the temporary use of Trust Funds for general purposes amounts to raising a loan without Government sanction.

(B) CENTRAL DIVISION.

Taloda.—Against liabilities amounting to Rs. 12,577 on the 31st March 1936, the liquid assets were Rs. 8,282 only. The Municipality has been advised to take prompt steps to improve its finances.

(C) SOUTHERN DIVISION.

Nipani.—The Municipality raised a loan of Rs. 45,000 in open market at $5\frac{1}{2}$ per cent. and kept the amount in current account at one per cent. for over 18 months without starting the work. The result was an avoidable burden on its finances.

3. *Breaches of Acts, Rules and Standing Orders of Government.*

(*i*) Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt, was not observed by the District Municipalities and Notified Area Committees listed in Part II of Appendix III. These cases were duly reported to the Commissioners of Divisions under section 10 (*3*) of this Act.

(*ii*) The quadrennial revision of the assessment list due under section 67 (*i*) of the District Municipal Act was not carried out in the following cases :—

Division.	District.	Name of the Municipality.	Remarks.
Northern ...	Ahmedabad ...	Prantij ...	Revision was due in 1935-36 but it has not yet been undertaken.
Central ...	Nasik ...	Trimbak ...	No assessment list was maintained. The revision does not appear to have been done for several years.
Do. ...	Do. ...	Yeola ...	Revision was not carried out since 1931-32.
Do. ...	Poona ...	Baramati ...	Revision due in 1935-36 but actually carried out in 1936-37.
Do. ...	Satara ...	Rahimatpur ...	Revision was not done since 1921.
Do. ...	Do. ...	Ashta ...	Revision due on 1st April 1936 was not done till the close of audit on 30th March 1937.
Do. ...	Do. ...	Islampur ...	Revision due in 1934-35 but not done till 1936-37.
Do. ...	West Khandesh...	Betawad ...	Revision due in 1935-36 but not done even in 1936-37.
Southern ...	Kanara ...	Haliyal ...	Revision due in 1936-37 but not done till the close of audit on 20th March 1937.

(*iii*) The sanction of the Commissioner required under section 46 (*b*) (*ii*) of the District Municipal Act for the entertainment of additional staff was not obtained by the following Municipalities :—

Division.	Name of the Municipality.
Northern	Juhu. Kapadvanj. Prantij. Rander. Vile Parle. Kandivali (N. A. C.).

Division.	Name of the Municipality.
Central	Baramati.
	Bhagur.
	Igatpuri.
	Karad.
	Sangola.
	Sirur.
Southern	Gokak.
	Halyal.

(A) CENTRAL DIVISION.

(*a*) *Baramati.*—Without the sanction of the Commissioner required under section 59 of the District Municipal Act, the Board effected changes in the Octroi Schedule and adopted the system of making refunds in respect of goods in transit. The Board has been asked to expedite the final disposal of the question which is pending for over nine years.

(*b*) *Lonand* (*Notified Area Committee*).—The Committee levied Sanitary Cess, Drainage Tax and Fees on the sale of animals without obtaining the requisite sanction under section 188 of the District Municipal Act.

4. *Unsound Administration.*

(A) NORTHERN DIVISION.

(*a*) *Modasa.*—Execution of warrants against several persons who were relatives of Councillors was hampered on account of their interference, and though extension of time was allowed for payment of taxes in instalments, the arrears were not paid up. The matter has been reported to the Collector for suitable action.

(*b*) *Nander.*—(*i*) No steps were taken to recover the decretal amount of Rs. 61 from a councillor though the decree against him was passed more than three years ago.

(*ii*) The Board engaged a pleader to draft a petition for the disqualification of a councillor and incurred expenditure of Rs. 128-15-0 on that account. The Commissioner, Northern Division, held that there were no specific grounds to justify the disqualification. Recovery of the amount from the parties responsible for this expenditure has been called for.

(*iii*) Through failure to secure lease deeds and rent notes from tenants, considerable loss is being caused to the Municipality, e.g. a claim of Rs. 2,800 on account of accumulated arrears of land rent was compromised for Rs. 500 only, because the board could not legally enforce its claim.

(*c*) *Umreth.*—Delay in bringing the revised Assessment List into force caused loss to the Municipality as both new houses, and additions and alterations to old ones, which in the normal course would have been liable to tax, escaped assessment

(*d*) *Vile Parle.*—The Municipality took over the construction and maintenance of private streets the owners thereof contributing only a portion of the estimated cost of construction. As municipal funds should not be expended for the benefit of private individuals, the recovery of a sum of Rs. 1,784-9-7 spent in excess of the amounts contributed by the owners has been asked for in audit.

(B) CENTRAL DIVISION.

(*a*) *Nandurbar.*—Without ascertaining whether the land over which a proposed road was to pass belonged to the Municipality or not, and in spite of a previous specific refusal of the Board (in 1930-31) to provide funds for that road, the Managing Committee incurred expenditure of Rs. 469-12-0 on the road, which subsequently was closed by the owner of the land. The amount in question has been ordered for recovery from those responsible for the transaction.

(*b*) *Rahimatpur.*—A special audit of the accounts of this Municipality revealed that a sum of Rs. 82-7-0 collected on unauthorized receipts was not credited to Municipal funds. The procedure adopted for the collection of octroi was defective, inasmuch as recoveries due immediately on import of commodities were effected some days—and in a few cases some months—after the transactions took place. The recovery of house tax was not prompt—only one warrant having been issued during the year 1936-37. A recurring loss of about Rs. 230 per annum is being sustained by the Municipality through failure to revise the assessment list every 4 years as required by section 67 (*1*) of the District Municipal Act. The financial condition of the Municipality is not sound. This unsatisfactory state of affairs has been brought to the notice of the Commissioner.

(*c*) *Shahada Kukdel.*—(*i*) The arrears of house tax increased from Rs. 271 on the 31st March 1935 to Rs. 2,750 on the 31st March 1936 ; and the entire demand of Rs. 883 on account of the special sanitary cess remained in arrears on the 31st March 1936.

(*ii*) The levy of the General Sanitary Cess was suspended from the year 1935-36 without the sanction of the Commissioner, Central Division, required under section 47 of the District Municipal Act. This irregular procedure resulted in an annual loss of about Rs. 615.

(*d*) *Trimbak.*—(*i*) The Municipality purchased from the shop of one of the Councillors sundry articles, costing Rs. 1,635 during the year. The case has been brought to notice with reference to section 15 (*2*) (*b*) (*i*) of the Act.

(*ii*) The correspondence relating to the purchase of a Crude Oil engine at a cost of Rs. 1,711-10-0 was not available till the completion of audit. From the report of the Sub-Committee appointed to investigate the matter it appeared (i) that the quotations received from three companies were not considered for

nearly 7 months, (ii) that fresh quotations were called for from that company only from which the purchase was made and (iii) that the correspondence in connection with the purchase was entered into by the President alone and kept by him in his personal custody. Even after submitting his resignation as President he did not send the correspondence to the Municipal Office. The matter has been reported to the Collector for investigation and necessary action.

(*e*) *Yeola.*—A municipal councillor supplied large quantities of lime to the Municipality and preferred bills for the supplies in the name of his cousin. He appears to have habitually signed his cousin's name on the receipts for payments made to himself by the Municipality. In the absence of a stock account and a record of measurements of works executed departmentally, it could not be ascertained in audit whether all the lime purchased was actually received and properly utilized. The Board has been asked to institute an enquiry into the matter.

(C) SOUTHERN DIVISION.

(*a*) *Guledgud.*—The risk involved in keeping amounts with Co-operative Banks in excess of the maximum certified by the Registrar of Co-operative Societies was pointed out in audit and a fresh certificate was called for in view of the reported unsatisfactory working of the Bank. The Municipality however continued to invest its funds with the Bank. When two fixed deposits of Rs. 2,000 each (out of total fixed deposits of Rs. 10,420 with the Bank on the 31st March 1936) matured on the 2nd and 3rd April 1936, the Bank expressed its inability to pay for want of funds and asked for six months' time. Since then, the Municipality has received only Rs. 670 out of the fixed deposits. Legal proceedings are in progress for the recovery of the balance.

(*b*) *Ilkal.*—In face of the severe strictures made in the audit notes of 1932-33 and 1933-34 on the wasteful expenditure incurred in paying decreed compensation to staff irregularly dismissed, a sum of Rs. 1,375-8-0 was paid under an arbitrator's award as damages to a Secretary similarly dismissed in an unconstitutional way. The amount has been recommended for surcharge.

Losses by fraud or negligence on the part of the Staff.

5. Minor misappropriation occurred in Nandgaon, Trimbak, Barsi and Bhagur Municipalities and in the Notified Area Committee, Lonand.

CHAPTER III.

District Local Boards.

All the 20 District Local Boards in the Presidency were audited during the year. The accounts of 17 District Local Boards were inspected by the Examiner or Assistant Examiner. Total

recoveries ordered amounted to Rs. 11,934 including cash recoveries of Rs. 627 effected during the course of audit.

Unsound financial policy and defective budgeting.

(A) CENTRAL DIVISION.

2. (*a*) *East Khandesh.*—In 1934-35, the Board spent Rs. 30,100 on the purchase of a site for the office building, but no progress was made in the execution of the work till the close of the year 1936-37. The estimate of Rs. 1,03,070 prepared by the Board's own Engineer, whose appointment has been approved by Government, was not even considered. The Board decided to call for plans and designs from firms of architects and to pay Rs. 1,000 for the plan and design ultimately adopted. An estimate for Rs. 1,25,000 was prepared by a contractor and he was awarded the prize for the design. In spite of the advice of the Government Executive Engineer not to call for tenders before the plans and estimates were approved, tenders were called for by a Sub-Committee; but, as two members of the Board who were not members of the Sub-Committee were allowed to take part in the discussions, the Board declared the proceedings irregular. The procedure adopted by the Board has been reported to the Commissioner, Central Division.

(*b*) *Satara.*—The financial condition of the Board is not satisfactory in spite of the levy of a two anna cess. On the 7th May 1937 the balance with the Board was Rs. 2,55,660 out of which a sum of Rs. 2,12,000 was payable to the School Board. With the proposed increase in the allocation of the cess to the School Board from eight pies to one anna, the Board's funds will be still further depleted. The Board has been advised to effect retrenchment all round in order to meet its obligatory expenditure.

(B) SOUTHERN DIVISION.

(*a*) *Belgaum.*—For want of funds and owing to the undertaking of schemes without adequate consideration, several works have been left incomplete since 1931-32, although a sum of Rs. 32,000 has been spent thereon against estimates of about Rs. 66,000. The position has been brought to notice with reference to Section 89(*i*) of the Bombay Local Boards Act and Rules 89 and 105 of the Bombay Local Boards Account Code, which lay down the procedure for the inception and execution of works.

(*b*) *Dharwar.*—The financial position of the Board is not satisfactory. The annual surplus, after meeting the heavy Public Works establishment charges amounting to 44 per cent. of the expenditure on Public Works, is so small that the Board is unable to discharge its obligatory duties. In 1926, the Board had the cess raised to two annas; but, at its own request, collection of the increased cess was suspended. Similarly, the levy of the profession tax was suspended. Increments to the staff were not paid on due dates and there were many cases of indefinite withholding of increments. These were subsequently paid without provision in the budget.

(*c*) *Kolaba.*—The Board was not in a position to meet its liability to the extent of Rs. 43,463-11-0 in respect of two loans on the due date viz., the 1st April 1937.

Breaches of Acts, Rules and Standing Orders of Government.

3. Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt, was not observed by District Local Boards listed in Part III of Appendix III. These cases were duly reported to the Commissioners of Divisions under Section 10(*3*) of this Act.

Unsound Administration.

(A) CENTRAL DIVISION.

4. *Satara.*—Notwithstanding several reports and reminders from the Engineer, no action was taken against a Sub-Divisional Officer who, in spite of a previous reduction in pay, continued to record wrong measurements or merely copied out the quantities shown in some estimates. The papers were found to have been lying with the Chief Officer for over three years, and the fact was not even brought to the notice of the President.

(B) SOUTHERN DIVISION.

Belgaum.—The work of construction of three wells, on which sums of Rs. 881, Rs. 791 and Rs. 290 were spent, by the Board, was abandoned on the grounds that (*i*) the gaothan was to be changed, (*ii*) the site happened to be a burial ground and (*iii*) another well existed at a short distance. Expenditure of Rs. 1,962 from the Village Water Supply grant was thus incurred without adequate investigation of the schemes in question.

Losses by fraud or negligence on the part of the Staff.

SOUTHERN DIVISION.

5. *Kolaba.*—Though the rules for the levy of Water Tax were sanctioned by the Commissioner, Southern Division, on the 29th July 1931, the bills were not issued till 1934-35. The loss to the Board on this account amounted to Rs. 1,996-4-0 for the years 1931-32 to 1933-34.

CHAPTER IV.

Taluka Local Boards.

Out of 137 Taluka Local Boards in the Presidency, 131 were audited during the year. The accounts of 13 Taluka Local Boards were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 12,335 including cash recoveries of Rs. 72 effected during the course of audit.

Breaches of Acts, Rules and Standing Orders of Government.

2. Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt was not observed by the Taluka Local Boards listed in Part IV of Appendix III. These cases were duly reported to the Commissioners of Divisions under Section 10 (*3*) of this Act.

Unsound Administration.

(A) NORTHERN DIVISION.

3. (*a*) *Bassein.*—In spite of a notice from the Revenue Authorities, prohibiting the construction of a building, the work was done by the Board at a cost of about Rs. 158. The structure was subsequently demolished by the Revenue Authorities. There was thus an avoidable loss of Rs. 158, and it has been suggested that the amount should be recovered from the persons responsible for the transaction.

(*b*) *Viramgam.*—Though the tenant of a shop was in arrears of payment of his rent for a year, his offer of paying Rs. 30 per mensem for the same shop was accepted without taking a deposit or a surety as required by the terms of auction. The rent was not recovered every month as it became due and when the outstandings amounted to Rs. 330 the tenant was found to have absconded. The same shop was again let to another tenant without obtaining a rent-note and a surety. The rent was not recovered regularly from him also, and he too absconded, leaving the outstanding rent of Rs. 270 unpaid. Legal action is being taken by the Board in the matter, but the amounts are irrecoverable as the parties do not possess any property. The Board has been asked to fix the responsibility on the persons concerned and recover the loss from them.

(B) SOUTHERN DIVISION.

(*a*) *Sindgi.*—Expenditure amounting to Rs. 185 was incurred by the President under Section 23 (*2*) (emergent work) of the Local Boards Act on a particular work. The Board, however, refused to sanction the work for various reasons, one of which was that the land on which the work was done did not belong to the Board. The owner of the land also protested against the work. The amount in question has therefore been ordered to be recovered from the Ex-President.

(*b*) *Ron.*—Three sums of Rs. 10, Rs. 10 and Rs. 26-10-0 received by the Ex-President were not accounted for in the Taluka Local Board accounts. The Collector of Dharwar has requested the Commissioner, Southern Division, to move Government to accord sanction for the prosecution of the Ex-President.

Losses by fraud or negligence on the part of the staff.

(A) NORTHERN DIVISION.

4. *Kalyan.*—A sum of Rs. 200 unauthorisedly advanced to a contractor for the construction of a cattle pound was not adjusted against the payments made to him. The contractor stated that the advance was repaid to the Taluka Local Board clerk. Two sums of Rs. 50 each were advanced to the President and the mustering clerk for a particular work. These remained unaccounted for though they were stated to have been deducted at the time of payment of bills. Legal action against the person or persons responsible, as suggested by the Board's legal adviser, is awaited.

(B) SOUTHERN DIVISION.

Indi.—In dismissing the civil suit filed by the Taluka Local Board for the recovery of advances paid to the contractors the Court held that there had been negligence and slack supervision on the part of the Board's Public Works Department staff. The total loss of Rs. 928-6-0 on account of advances and Court expenses in this connection has been ordered for recovery from the persons responsible for the transactions.

(C) Minor misappropriations occurred in the Taluka Local Boards at Yawal and Sinnar.

CHAPTER V.

Municipal and Cantonment School Boards.

All the 41 Municipal and Cantonment School Boards in the Presidency were audited during the year. The accounts of 26 Municipal School Boards were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 1,782. Total expenditure disallowed for Government grant amounted to Rs. 6,28,141.

2. Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt, was not observed by the Municipal School Boards listed in Part V of Appendix III. These cases were duly reported to the Director of Public Instruction under Section 10 (*3*) of this Act.

CHAPTER VI.

District School Boards.

All the 20 District School Boards in the Presidency were audited during the year. The accounts of 17 District School Boards were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 63,362 including cash recoveries of Rs. 336. Total expenditure disallowed for Government grant amounted to Rs. 16,07,662.

Unsound financial policy and defective budgeting.

(A) CENTRAL DIVISION.

2. *Nasik.*—Out of the Provident Fund balance of Rs. 51,855 on the 1st April 1935, a fixed deposit receipt of Rs. 32,500 matured on the 19th June 1935 and one of Rs. 10,600 on the 12th June 1935; but instead of being reinvested in securities or in Postal Cash Certificates, as resolved by the Board on the 31st May 1935, they were kept in current account at 1 per cent. interest. This resulted in a loss of over Rs. 1,000. Similarly another amount of Rs. 8,755 was kept in current account for nearly 13 months, resulting in a further loss to the Fund.

(B) SOUTHERN DIVISION.

Dharwar.—The budgeting was defective, as the receipts, specially under Government grant, were overestimated by not taking into account disallowances in audit amounting to about Rs. 20,000. Large liabilities pertaining to the previous year amounting to about Rs. 47,000 were not considered in estimating the expenditure. Provision was made for works of special repairs and original construction, travelling allowances, contingencies, etc., on inadequate data. More pressing liabilities therefore remained in arrears, e.g., the pay of teachers for February (viz., Rs. 46,485-9-0) was withheld for want of funds and was paid in the next year only after the first instalment of Government grant was received.

Breaches of Acts, Rules and Standing Orders of Government.

3. Section 10 (*1*) of the Local Fund Audit Act, which requires replies to be sent to audit notes within three months of receipt, was not observed by the District School Boards listed in Part VI of Appendix III. These cases were duly reported to the Director of Public Instruction under Section 10 (*3*) of this Act.

Unsound Administration.

(A) CENTRAL DIVISION.

4. *Satara.*—(*i*) Talebands (monthly accounts), which are the most important records in a School Board showing the amounts remitted to and disbursed by the Taluka Masters, were not checked either in the School Board Office or by the Administrative Officer at the time of his inspections. Absence of supervision on the part of the Administrative Officer in this direction has been brought to the notice of the Director of Public Instruction.

(*ii*) For lack of proper supervision, the Provident Fund account was not properly maintained and audit detected an excess contribution of Rs. 58,093 to the Fund. Ledger accounts of subscribers were not written up since 1928-29. The Board declined to adopt the revised Rule 7 of the Model Provident Fund Rules, and has its huge Provident Fund accumulations amounting to Rs. 4,96,931 invested in fixed deposits at low rates of interest.

CHAPTER VII.

High Court Audits.

1. *Administrator General.*—Actual loss to Government in the administration of the estate referred to in paragraph 27 (*c*) of the last Report amounted to Rs. 44,289-13-1. Of this sum Rs. 19,145-11-11, representing the Government commission, were written off, and the balance of Rs. 25,144-1-2 was made good from Provincial Revenues.

2. *Official Trustee.*—No funds were available for repairs to several properties belonging to a Trust. One of them was therefore sold for about Rs. 15,400 but even this sale price was found insufficient for the purpose. The officer in charge then advanced an additional sum of Rs. 16,000 from the balances of other Trusts which were with him. After the repairs were completed, the officer negotiated for the sale of the renovated property for the repayment of the advances, but the beneficiaries concerned filed a suit against him alleging extravagance and mal-administration. The suit was ultimately compromised, and additional advances were taken from the general funds to fulfil the terms of the compromise. The property in question fetched only Rs. 16,000. The result of all these transactions was that there was a debit balance of Rs. 34,921 against the Trust, which was finally paid from Provincial Revenues.

CHAPTER VIII.

Estates under the Court of Wards and Guardian and Wards Acts.

Out of the Estates managed by the Court of Wards in 19 Districts in the Presidency, those in 13 Districts were audited during the year. Out of 16 Districts in which the minors' estates are managed by the Nazir and Deputy Nazir under the Guardian and Wards Act, the accounts in 15 were audited during the year. The accounts of the former in 5 Districts, and those of the latter in 11 Districts were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 1,339 including cash recoveries of Rs. 335.

(*a*) *Dharwar.*—(*i*) An estate clerk unauthorisedly obtained some blank receipt books and issued receipts to tenants from those books in the first instance. While crediting the amount to the Treasury the clerk wrote out fresh receipts from the regular receipt books for only a part of the amounts originally recovered and misappropriated the balance. In the Demand Register, the misappropriated amount was shown as arrears. The exact amount of fraud has not yet been ascertained. The matter is under enquiry.

(*ii*) 6½ per cent. Treasury Bonds of 1935 of the face value of Rs. 42,000 which matured on September 1935 were sent for encashment in March 1937. An estate thus lost interest at about 3 per cent. from the 15th September 1935 to 28th February 1937. The recovery of the loss from the persons responsible has been suggested.

(*b*) *East Khandesh.*—Out of the total demand of nearly Rs. 21,000 on account of land and house rent, a sum of Rs. 4,600 only was recovered in respect of an estate.

CHAPTER IX.

Miscellaneous Funds.

Out of 249 miscellaneous funds entrusted for audit to the Local Audit Department under the executive orders of the Government of Bombay, 142 audits were new in 1936-37 and not provided for in the programme for that year; but 93 were nevertheless audited. The total recoveries ordered amounted to Rs. 4,327 including cash recoveries of Rs. 87 effected during the course of audit.

2. *Landing and Wharfage Fees Fund.*—Due to inaccurate forecast of Rs. 93,934 (against actual expenditure of Rs. 22,823) for the months of February and March 1936, investments of Rs. 42,000 were sold but the sale proceeds remained unutilized for five months with the result that there was loss of interest.

3. *Famine Relief Trust Fund, Ahmednagar.*—Failure to take prompt action to recover amounts advanced on promissory notes or to secure the renewal of the documents resulted in losses as the debts became time-barred; e.g., promissory notes of the value of Rs. 11,767 advanced so far back as 1921 had not been renewed even at the close of audit in January 1937. In order to avoid additional losses on this account, the suggestion of carefully scrutinising old debts has been made to the Trustees.

4. *Boy Scouts Association.*—Delay of about six months in re-investing Rs. 99,600 realised from the sale of the 5 per cent. bonds of 1935 resulted in an avoidable loss of interest to the extent of Rs. 1,000 approximately. It has been suggested that suitable procedure should be devised for ensuring prompt reinvestment of such funds in future.

CHAPTER X.

Other Topics of General Interest.

(*a*) *Surcharge—Kurla Municipal Borough.*—Expenditure of Rs. 1,518-12-3 was unauthorizedly incurred from the Municipal Funds for laying water pipes in a private road and making service connections. As this expenditure did not serve any public purpose, the case was recommended to the Commissioner for surcharge against the persons responsible. The Commissioner, Northern Division, has issued a surcharge order directing that the amount should be recovered from the ex-President, ex-Chairman and the ex-Chief Officer.

(*b*) *General Remarks.*—(*i*) The accounts of Municipal Boroughs and District Local Boards were in general satisfactorily maintained. The accounts of District Municipalities particularly of the minor type were unsatisfactory, and there were several frauds in connection with the accounting of receipts.

(*ii*) The same types of irregularities are universal and recurrent in the accounts of the local bodies. One of the reasons is that the permanent officers—particularly of the smaller Municipalities, do not realise their personal responsibility in matters of Municipal finance and accounts. It is absolutely necessary that all officers of local bodies should pay increased attention to this aspect of their work, and not be satisfied till they are familiar with it, and can ensure that the orders contained in Account Codes are strictly and intelligently followed by their staffs. The regulation of Public Works and Provident Fund accounts needs special attention; it is meantime very unsatisfactory almost everywhere. The outstanding controversies with neighbouring railways need thorough enquiry and agreed solutions. Particular attention should be paid to the annual verification of stores, and to the obtaining once a year at least of a certificate by permanent executive heads of the local bodies that there has been no unnecessary accumulation of surplus stores and that the balances at the end of the year are what they should be.

(*iii*) It was noticed that a large number of local bodies which had heavy arrears of various taxes to be recovered from the public were approaching Government for permission to raise loans in the open market. To ensure that local bodies should first set their houses in order, Government have directed that, in all applications for loans, the Examiner, Local Fund Accounts, should review the state of arrears. Inspecting Gazetted Officers of the Local Audit Department are now bringing the state of arrears, wherever it is very bad, to the personal notice of the Collector by special letters; and Government have devised procedure whereby all Borough and District Municipalities that have heavy arrears are required to submit monthly returns to the Collectors of the districts concerned.

(*iv*) Under Rule 14 of the Rules framed under Section 15 of the Local Fund Audit Act, 1930 (Bombay Act XXV of 1930), the Local Audit Department undertakes only a general review of all accounts and a test audit of three months' accounts selected at random. It appears expedient that the Municipal Boroughs which manage large public funds should have their own internal auditors as contemplated in Sub-section (*1*) of Section 210 of the Bombay Municipal Boroughs Act, 1925. This will ensure that the detailed accounts of the whole year are effectively scrutinised, and that frauds and embezzlements, if any, will either be considerably fewer or at any rate, be detected with greater promptness.

(*v*) Most of the local bodies are not following the instructions contained in Sub-section (*4*) of Section 10 of the Local Fund Audit Act, 1930, directing the publication of certain defects and irregularities pointed out in the audit notes and their replies thereto in a newspaper circulating in the district. Emphasis has therefore recently been laid in the audit notes on the importance of complying with these provisions, that the rate-paying community may know the exact state of financial affairs of the bodies to which they pay taxes.

APPENDIX I.

Cost of the Local Audit Department.

	Rs.	Rs.
1 Examiner at Rs. 846-8-0 per mensem (average cost)	10,158	
1 Assistant Examiner at Rs. 630 per mensem (average cost)	7,560	
15 Senior Auditors at Rs. 364-5-0 per mensem (average cost)	65,576	
2 Apprentice Senior Auditors at Rs. 120 per mensem (average cost) ...	2,880	
*24 Clerks at Rs. 140-7-0 per mensem (average cost)	40,446	
*2 Clerks at Rs. 104-10-0 per mensem (average cost)	2,511	
2 Typists at Rs. 101-10-0 per mensem (average cost)	2,439	
Special pay to 3 Sub-Auditors at Rs. 25 each per mensem	900	
Special pay to Stenographer at Rs. 30 per mensem	360	
22 Inferior Servants	4,476	
		1,37
†Leave and Pension Contribution ...	...	17
Allowances, Honoraria, etc. Non-voted ...	...	4,
Do. do. Voted ...	...	22,
Contingencies	...	7,20
	Total ...	1,89,05

* The pay of the 5 leave reservists is met by the Central Government.

† Leave and pension contributions for the whole staff are recovered from the Government of Bombay.

Appendix I.
Cost of the Local Audit Department.

Pay.	Voted.	Non-voted. Rs. a p.
1 Examiner at Rs.846-8-0 p.m. (average cost)		10,158- 0-0
1 Assistant Examiner at Rs.630 p.m. (average cost)	7,560- 0-0	
15 Senior Auditors) at Rs.364-5-0 p.m. 3 Senior Auditors) for Sind for) average cost. one month)	66,669- 3-0	
1 Apprentice Senior Auditor for whole year at Rs.120 p.m.	2,832-14-0	
1 Appentice Senior Auditor up to 17th February 1937 at Rs.120/- p.m.		
*24 Clerks) at Rs.140-7-0	40,446- 0-0	
5 Clerks for sind for) p.m.(average one month.) cost)	702- 3-0	
2 Clerks at Rs.104-10-0 p.m. (average cost)	2,511- 0-0	
2 Typists at Rs.101-10-0 p.m. (average cost).	2,439- 0-0	
Special pay to 3 Sub-Auditors at Rs.25/- each p.m.	900- 0-0	
Special pay to Stenographer at Rs.30 p.m.	360- 0-0	
22 Inferior Servants	4,422- 0-0	
3 Inferior Servants for one month for Sind	50- 7-0	
	1,28,892-11-0	10,158- 0-0
**Leave Contribution	16,756-13-0	1,608- 6-0
**Pension Contribution	15,876-15-0	2,205, 0-0
Allowances, Honoraria, etc.	22,137- 7-0	6,015-14-0
Contingencies	7,200-11-9	--
Total Cost	1,90,864- 9-9	19,987- 4-0
		2,10,851-13-9

*The pay of the leave reservists is met by the Central Government.

** Leave and pension contributions for the whole staff are recovered from the Government of Bombay.

APPENDIX II.

PART I.

Audits governed by the Bombay Local Fund Audit Act.

	No. of audits.	No. of audits.
Borough Municipalities	26	
District Municipalities	104	
Notified Area Committees	15	
Municipal School Boards	35	
District School Boards	20	
Cantonment Educational Accounts	6	
District Local Boards	20	
Taluka Local Boards	137	
	363	363

PART II.

Audits not governed by the Bombay Local Fund Audit Act.

(A) Public Conveyance Funds and receipts under the Indian Motor Vehicles Act ...	20	
(B) Workmen's Compensation Accounts ...	22	
(C) Estates under Court of Wards	19	
(D) Minors' Estates under Nazir and Deputy Nazir	16	
(E) Medical Funds	69	
(F) Trust Funds	22	
(G) Educational and Industrial Institutions ...	5	
(H) Ports and Marine Funds	2	
(I) High Court Audits	18	
(J) Miscellaneous audits entrusted to the Local Audit Department under executive orders of the Bombay Government	151	
	344	344
Grand Total ...		707

APPENDIX III.

*(Delays in the disposal of audit notes—*vide *Chapter I, paragraph 3 (a), Chapter II, paragraph 3 (i), Chapter III, paragraph 3, Chapter IV, paragraph 2, Chapter V, paragraph 2, Chapter VI, paragraph 3 of the Report.)*

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of the audit note.	Due date of receipt of replies in the Central Office.	Actual date of receipt of replies.
		Part I—Municipal Boroughs.				
Northern ...	Ahmedabad ...	Ahmedabad	1934-35	6-2-1936	6-5-1936	19-12-1936
Do. ...	Bombay Suburban District.	Bandra	1934-35	25-4-1936	25-7-1936	24-9-1936
Do. ...	Do. ..	Kurla	1934-35	4-6-1936	4-9-1936	26-10-1936
Do. ...	Thana ...	Thana	1934-35	4-4-1936	4-7-1936	29-7-1936
Do. ...	Do. ...	Do.	1935-36	14-12-1936	14-3-1937	7-4-1937
Central ...	Ahmednagar ..	Ahmednagar	1934-35	4-1-1936	4-4-1936	6-6-1936
Do. ...	East Khandesh ...	Chalisgaon	1935-36	22-6-1936	22-9-1936	6-3-1937
Do. ...	West Khandesh ...	Dhulia	1934-35	4-3-1936	4-6-1936	14-8-1936
Do. ...	Do. ..	Do.	1935-36	22-9-1936	22-12-1936	16-2-1937
Do. ...	Poona ...	Lonavla	1934-35	30-3-1936	30-6-1936	12-10-1936

Do.	Do.	Poona Suburban	..	..	1935-36	9-12-1936	9-3-1937	20-4-1937
Do.	Sholapur	Sholapur	...	...	1934-35	20-1-1936	20-4-1936	18-5-1936
Southern	Bijapur	Bijapur	...	...	1934-35	7-5-1936	7-8-1936	2-11-1936
Do.	Dharwar	Dharwar	...	...	1934-35	22-1-1936	22-4-1936	14-1-1937
Do.	Do.	Gadag	...	...	1934-35	2-5-1936	2-8-1936	24-8-1936
		Part II—District Municipalities and Notified Area Committees.						
Northern	Thana	Bassein	...	...	1934-35	21-5-1936	21-8-1936	3-4-1937
Do.	Bombay Suburban District.	Ghatkopar-Kirol	...	...	1934-35	15-5-1936	15-8-1936	4-9-1936
Do.	Panchmahals	Jambusar	...	...	1935-36	3-9-1936	3-12-1936	25-3-1937
Do.	Bombay Suburban District.	Juhu	...	...	1934-35	21-4-1936	21-7-1936	14-8-1936
Do.	Kaira ...	Kaira ...	...	...	1934-35	30-4-1936	30-7-1936	3-9-1936
Do.	Thana ...	Kalyan	...	...	1934-35	2-5-1936	2-8-1936	6-11-1936
Do.	Do. ...	Do.	...	...	1935-36	3-12-1936	3-3-1937	17-6-1937
Do.	Kaira ...	Mehmedabad	...	...	1934-35	30-4-1936	30-7-1936	26-8-1936
Do.	Ahmedabad	Modasa	...	...	1934-35	29-2-1936	29-5-1936	19-10-1936
Do.	Do.	Prantij	...	...	1934-35	4-3-1936	4-6-1936	10-7-1936
Do.	Surat ...	Rander	...	...	1934-35	15-2-1936	15-5-1936	12-9-1936

APPENDIX III—*contd.*

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of the audit note.	Due date of receipt of replies in the Central Office.	Actual date of receipt of replies.
		Part II—District Municipalities and Notified Area Committees—contd.				
Northern ...	Surat	Rander	1935-36	10-12-1936	10-3-1937	16-7-1937
Central ...	Poona	Alandi	1934-35	7-4-1936	7-7-1936	8-9-1936
Do. ...	Satara	Ashta	1934-35	14-5-1936	14-8-1936	24-2-1937
Do. ...	Poona	Baramati	1934-35	6-2-1936	6-5-1936	20-6-1936
Do. ...	Sholapur	Barsi	1934-35	19-3-1936	19-6-1936	27-7-1936
Do. ...	Nasik	Bhagur	1935-36	19-5-1936	19-8-1936	30-11-1936
Do. ...	Do.	Igatpuri	1935-36	4-6-1936	4-9-1936	30-10-1936
Do. ...	Poona	Jejuri	1935-36	28-7-1936	28-10-1936	15-12-1936
Do. ...	Do.	Jejuri	1934-35	12-5-1936	12-8-1936	11-12-1936
Do. ...	Satara	Karad	1934-35	11-6-1936	11-9-1936	9-10-1936
Do. ...	Nasik	Manmad	1934-35	9-4-1936	9-7-1936	2-11-1936
Do. ...	Satara	Mhaswad	1934-35	24-3-1936	24-6-1936	5-8-1936

Do.	Do.	Do.	...	1935-36	12-11-1936	12-2-1937	10-4-1937	
Do.	Do.	Rahimatpur	...	1934-35	24-3-1936	24-6-1936	11-8-1936	
Do.	Poona	Talegaon N. A. C.	...	1934-35	16-4-1936	16-7-1936	5-8-1936	
Do.	Ahmednagar	Sangamner	...	1934-35	19-3-1936	19-6-1936	23-11-1936	
Do.	West Khandesh	Shahada	...	1934-35	26-3-1936	26-6-1936	14-7-1936	
Do.	Do.	Shirpur	...	1934-35	13-3-1936	13-6-1936	29-6-1936	
Do.	Do.	Sindkheda	...	1934-35	12-3-1936	12-6-1936	15-8-1936	
Do.	East Khandesh	Yawal	...	1934-35	30-3-1936	30-6-1936	17-7-1936	
Southern	Belgaum	Athni	...	1934-35	7-1-1936	7-4-1936	6-5-1936	
Do.	Ratnagiri	Chiplun	...	1934-35	16-6-1936	16-9-1936	2-10-1936	
Do.	Belgaum	Gokak	...	1934-35	16-1-1936	16-4-1936	4-2-1937	
Do.	Kanara	Gokarn	...	1934-35	25-2-1936	25-5-1936	21-5-1937	
Do.	Do.	Do.	...	1935-36	15-10-1936	15-1-1937	21-5-1937	
Do.	Dharwar	Gudgudapur	...	1934-35	30-4-1936	30-7-1936	27-8-1936	
Do.	Kanara	Honavar	...	1934-35	25-2-1936	25-5-1936	Not received.	
Do.	Do.	Do.	...	1935-36	7-11-1936	7-2-1937	Not received.	
Do.	Bijapur	Ilkal	...	1934-35	17-4-1936	17-7-1936	31-10-1936	
Do.	Kanara	Karwar	...	1935-36	10-9-1936	10-12-1936	14-1-1937	
Do.	Kolaba	Matheran	...	1935-36	26-6-1936	26-9-1936	30-11-1936	

APPENDIX III—*contd.*

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of the audit note.	Due date of receipt of replies in the Central Office.	Actual date of receipt replies.
		Part II—District Municipalities and Notified Area Committees—concld.				
Southern ...	Kolaba ...	Panvel	1934-35	4-2-1936	4-5-1936	21-5-1936
Do. ...	Ratnagiri ...	Rajapur N. A. C.	1934-35	9-4-1936	9-7-1936	27-7-1936
Do. ...	Kanara ...	Sirsi	1934-35	29-5-1936	29-8-1936	28-9-1936
Do. ...	Ratnagiri ...	Vengurla	1934-35	16-6-1936	16-9-1936	8-12-1936
		Part III—District Local Boards.				
Central ...	West Khandesh ...	Dhulia	1934-35	31-1-1936	31-4-1936	29-5-1936
Do. ...	Do. ...	Do.	1935-36	23-12-1936	23-3-1937	26-4-1937
Do. ...	Nasik ...	Nasik	1935-36	13-10-1936	13-1-1937	26-2-1937
Southern ...	Belgaum ...	Belgaum	1935-36	28-11-1936	28-2-1937	31-3-1937
Do. ...	Dharwar ...	Dharwar	1935-36	14-12-1936	14-3-1937	3-5-1937
Do. ...	Kanara ...	Karwar	1935-36	3-9-1936	3-12-1936	23-12-1936
		Part IV—Taluka Local Boards.				
Northern ...	Broach and Panch-Mahals.	Ankleshwar	1935-36	6-8-1936	6-11-1936	8-12-1936
Do. ...	Thana ..	Bhiwandi	1934-35	19-5-1936	19-8-1936	12-9-1936

Do.	... Kaira ...	Borsad ...	...	1934-35	13-2-1936	13-5-1936	15-6-1936
Do.	... Ahmedabad ...	Dhanduka ...	...	1934-35	19-5-1936	19-8-1936	26-2-1937
Do.	... Broach and Panch-Mahals.	Dohad ...	...	1935-36	26-11-1936	26-2-1937	31-3-1937
Do.	... Do. ...	Godhra ...	...	1934-35	19-5-1936	19-8-1936	21-9-1936
Do.	... Do. ...	Kalol ...	...	1935-36	3-11-1936	3-2-1937	1-3-1937
Do.	... Ahmedabad ...	Modasa ...	...	1934-35	12-3-1936	12-6-1936	27-7-1936
Do.	... Do. ...	North Daskroi ...	...	1935-36	9-12-1936	9-3-1937	Not received.
Do.	... Thana ...	Palghar ...	..	1934-35	15-5-1936	15-8-1936	5-10-1936
Do.	... Ahmedabad ...	Prantij ...	...	1934-35	12-3-1936	12-6-1936	8-7-1936
Do.	... Thana ...	Umbergaon ...	..	1934-35	9-4-1936	9-7-1936	11-8-1936
Do.	... Ahmedabad ...	Viramgam ...	...	1934-35	14-4-1936	14-7-1936	24-9-1936
Do.	... Broach and Panch Mahals.	Wagra ...	...	1935-36	25-8-1936	25-11-1936	28-6-1937
Central	... East Khandesh ...	Chalisgaon ...	...	1935-36	15-5-1936	15-8-1936	8-9-1936
Do.	... Nasik ..	Chandwad (Chandor) ...	...	1934-35	7-4-1936	7-7-1936	2-10-1936
Do.	... Do. ...	Dindori ...	...	1935-36	9-6-1936	9-9-1936	19-11-1936
Do.	... East Khandesh ...	Erandol ...	...	1935-36	7-11-1936	7-2-1937	6-4-1937
Do.	... Poona ...	Haveli ...	...	1935-36	4-6-1936	4-9-1936	9-10-1936
Do.	... East Khandesh ...	Jamner ...	...	1935-36	14-5-1936	14-8-1936	6-11-1936
Do.	... Poona ...	Junnar ...	...	1934-35	15-5-1936	15-8-1936	31-8-1936

APPENDIX III—*contd.*

Division.	District.	Name of Local Body.	Pericd of audit.	Date of issue of the audit note.	Due date of receipt of replies in the Central Office.	Actual date of receipt of replies.
		Part IV—Taluka Local Boards —contd.				
Central ...	Nasik ...	Kalwan	1934-35	12-5-1936	12-8-1936	Not received.
Do. ...	Satara ...	Khatao	1934-35	19-3-1936	19-6-1936	8-8-1936
Do. ...	Do. ...	Do.	1935-36	8-12-1936	8-3-1937	25-5-1937
Do. ...	Do. ...	Koregaon	1934-35	28-2-1936	28-5-1936	23-7-1936
Do. ...	Nasik ...	Malegaon	1934-35	30-4-1936	30-7-1936	26-2-1937
Do. ...	Do. ...	Do.	1935-36	16-6-1936	16-9-1936	26-2-1937
Do. ...	Poona ...	Mawal	1935-36	16-6-1936	16-9-1936	12-11-1936
Do. ...	West Khandesh ...	Nandurbar	1934-35	9-4-1936	9-7-1936	7-10-1936
Do. ...	Nasik ...	Nasik	1935-36	30-6-1936	30-9-1936	5-11-1936
Do. ...	Do. ...	Peint	1935-36	19-5-1936	19-8-1936	19-11-1936
Do. ...	Ahmednagar ...	Rahuri	1934-35	4-2-1936	4-5-1936	22-5-1936
Do. ...	West Khandesh ...	Sakri	1934-35	13-2-1936	13-5-1936	20-7-1936
Do. ...	Do. ...	Do.	1935-36	19-5-1936	19-8-1936	5-10-1936

Do.	... Nasik	... Satana	...	...	1934-35	12-5-1936	12-8-1936	7-1-1937
Do.	... West Khandesh	... Sindkheda	...	...	1934-35	4-3-1936	4-6-1936	6-7-1936
Do.	... Do.	... Taloda	...	...	1934-35	4-4-1936	4-7-1936	17-8-1936
Do.	... Satara	... Wai	...	...	1934-35	6-2-1936	6-5-1936	19-6-1936
Do.	... Do.	... Do.	...	...	1935-36	28-12-1936	28-3-1937	20-4-1937
Southern	... Bijapur	... Badami	...	...	1935-36	1-12-1936	1-3-1937	2-4-1937
Do.	... Do.	... Bagewadi	...	...	1934-35	25-2-1936	25-5-1936	20-7-1936
Do.	... Dharwar	... Hangal	...	...	1934-35	10-6-1936	10-9-1936	9-11-1936
Do.	... Do.	... Do.	...	...	1935-36	15-12-1936	15-3-1937	20-4-1937
Do.	... Kanara	... Honavar	...	...	1935-36	22-10-1936	22-1-1937	20-3-1937
Do.	... Dharwar	... Hubli	...	...	1934-35	28-2-1936	28-5-1936	5-4-1937
Do.	... Do.	... Do.	...	...	1935-36	16-6-1936	16-9-1936	5-4-1937
Do.	... Bijapur	... Indi	...	...	1934-35	12-3-1936	12-6-1936	20-7-1936
Do.	... Dharwar	... Kalghatgi	...	...	1934-35	28-1-1936	28-4-1936	9-5-1936
Do.	... Kolaba	... Karjat	...	...	1934-35	25-1-1936	25-4-1936	29-6-1936
Do.	... Do.	... Do.	...	...	1935-36	19-12-1936	19-3-1937	5-4-1937
Do.	... Dharwar	... Navalgund	...	...	1934-35	17-4-1936	17-7-1936	8-9-1936
Do.	... Kolaba	... Panvel	...	...	1934-35	25-1-1936	25-4-1936	20-5-1936
Do.	... Dharwar	... Ron	...	...	1934-35	4-4-1936	4-7-1936	22-8-1936

APPENDIX III—*concld.*

Division.	District.	Name of Local Body.	Period of Audit.	Date of issue of the audit note.	Due date of receipt of replies in the Central Office.	Actual date of receipt of replies.
		Part IV—Taluka Local Boards —concld.				
Southern	... Dharwar ...	Ron	1935-36	10-11-1936	10-2-1937	15-6-1937
Do.	... Bijapur ...	Sindgi	1935-36	15-10-1936	15-1-1937	17-5-1937
Do.	... Ratnagiri ...	Vengurla	1934-35	19-5-1936	19-8-1936	4-11-1936
Do.	... Kanara ...	Yellapur	1934-35	31-1-1936	30-4-1936	22-5-1936
		Part V—Municipal School Boards.				
Northern	... Ahmedabad ...	Ahmedabad	1935-36	29-8-1936	29-11-1936	28-5-1937
Central	... Sholapur ...	Sholapur	1935-36	10-11-1936	10-2-1937	25-2-1937
Southern	... Belgaum ...	Nipani	1935-36	25-8-1936	25-11-1936	21-12-1936
		Part VI—District School Boards.				
Northern	... Broach and Panch Mahals.	Godhra	1935-36	5-11-1936	5-2-1937	8-3-1937
Southern	... Belgaum ...	Belgaum	1935-36	22-10-1936	22-1-1937	16-2-1937
Do.	... Dharwar ...	Dharwar	1935-36	10-11-1936	10-2-1937	16-3-1937
Do.	... Ratnagiri ...	Ratnagiri	1935-36	29-8-1936	29-11-1936	5-1-1937

APPENDIX IV.

STATEMENT No. I.

Municipal Boroughs whose revenue expenditure exceeded ordinary income during 1935-36.

Name of the Municipal Boroughs.	Income.	Expenditure.	Excess of expenditure.	Remarks.
	Rs.	Rs.	Rs.	
Northern Division.				
Broach	2,79,821	2,97,031	17,210	
Surat	13,22,178	13,27,965	5,787	Due to special road works carried out during the year.

STATEMENT No. II.

Municipal Boroughs which did not meet their obligations during 1935-36.

Name of the Municipal Boroughs.	Amount of liability not met.	Nature of the liability not met.	Remarks.
	Rs.		
Northern Division.			
Bandra	19,003	Outstanding bills.	
Central Division.			
Bhusawal	6,658	Amount payable to District School Board, Jalgaon, East Khandesh for Primary Education.	
Pandharpur	66,108	Toll Fund.	

APPENDIX IV—*contd.*

STATEMENT No. III.

Municipal Boroughs whose Councillors were in arrears on the 31st March 1936.

Name of the Municipal Borough.	Number of Councillors who were in arrears on 31st March 1936.	Total amount of arrears due from Councillors on 31st March 1936.	Remarks.
1	2	3	4
Northern Division.		Rs. a. p.	
Bandra	7	1,638 0 0	
Thana	5	724 8 5	
Central Division.			
Chalisgaon	1	11 14 0	
Dhulia	3	84 12 0	
Lonavla	6	233 0 0	
Nasik	1	39 14 0	
Poona Suburban ...	5	259 13 0	
Poona City	6	317 13 2	
Satara	2	97 8 3	
Southern Division.			
Bijapur	8	185 0 0	

STATEMENT No. IV.

Municipal Boroughs which did not observe general orders of Government during 1935-36.

Name of the Municipal Borough.	Number and date of Government Order.	Subject of Government Order.	Remarks.
1	2	3	4
Northern Division.			
Ahmedabad ...	G.O., G.D., No. 524, dated 8th November 1926.	The income of slaughter house to be limited to expenditure.	
Bandra ...	G.R., G.D., No. 4171, dated 13th June 1923.	Maintenance of road fund.	
	G.R., G.D., No. 6920, dated 25th August 1927.		
	G.R., G.D., No. 1001, dated 1st December 1927.	Maintenance of depreciation fund and capital and revenue account for drainage scheme.	
Nadiad ...	G.R., G.D., No. 192, dated 3rd February 1922.	Expenditure on special conservancy to be met from special cess.	
Southern Division.			
Gadag Betgeri ...	G.O., G.D., No. 9688, dated 14th September 1920 and G.O., G.D., No. 524, dated 8th November 1926.	Income from slaughter house to be limited to expenditure.	

STATEMENT No. V.

Statement of liabilities, assets, arrears of taxes and dues and percentage of arrears to the total demand during 1935-36.

Name of Municipal Boroughs.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old i.e. for the years preceding 1935-36.	(B) Current i.e. during the year 1935-36.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Northern Division.						
Ahmedabad ...	45,45,967	66,62,259	3,05,941	6,86,223*	22	*This includes Rs. 4,75,805 due from Mills and factories alone.
Bandra	7,45,709	9,25,488	1,70,997	1,95,646	25·86	
Broach	23,345	23,311	3,369	1,965	5·5	
Kurla	36,439	2,79,490	2,30,297	1,12,163	33·8	
Nadiad	11,395	36,772	17,615	25,872	35	
Surat	47,308	7,16,782	1,75,635	1,45,900	19·5	
Thana	78,348	1,70,745	46,998	41,738	24·42	
Central Division.						
Ahmednagar ...	66,275	91,498	64,382	49,055	23·66	
Amalner	9,760	20,219	3,888	822	1·51	
Bhusaval	31,347	90,878	13,917	14,957	19·8	
Chalisgaon... ...	509	75,703	25,579	17,877	33·21	
Dhulia	97,141	2,35,366	36,517	34,101	21·715	
Jalgaon	1,13,343	1,45,037	36,526	38,787	26·59	
Lonavla	8,215	31,745	30,770	28,471	23†	†Audit in arrears.
Nasik	1,31,178	2,63,354	1,29,333	1,32,892	37·72	
Pandharpur ...	76,737	73,216	14,786	23,747	23	
Poona City... ...	2,91,317	5,69,070	1,19,875	1,17,535	14	
Poona Suburban ...	35,612	1,53,324	6,693	8,903	10	
Satara City ...	14,289	83,331	29,332	31,591	46·5	
Sholapur	4,35,515	5,57,580	58,396	54,577	10	
Southern Division.						
Belgaum	23,805	73,574	15,922	19,794	21	
Bijapur	93,169	1,61,643	45,378	44,169	34	
Dharwar	.....	.....	.....	.....	.....‡	‡Information not available.
Gadag Bettigeri ...	2,332	58,876	21,137	20,804	25	
Hubli	48,425	2,10,288	35,731	58,828	37	
Ratnagiri	3,894	24,607	9,368	6,114	22	

STATEMENT No. VI.

Statement of revenue, establishment charges, percentage of establishment charges of Municipal Boroughs during 1935-36.

Name of the Municipal Boroughs.	Total revenue excluding that from extra-ordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.			
Northern Division.						
Ahmedabad	45,62,785	2,73,419	9,81,636	6	21·5	
Bandra	7,55,851	54,156	2,01,739	7·16	26·69	
Broach	2,79,821	12,670	76,623	4·5	27·3	
Kurla	4,97,519	9,075	1,18,449	1·82	23·81	
Nadiad	1,51,801	5,673	47,548	3·7	31·23	
Surat	12,98,866	40,372	2,93,625	3·1	22·6	
Thana	2,35,258	12,955	63,217	5·46	26·75	
Central Division.						
Ahmednagar ...	3,40,279	9,615	30,041	2·8	9·8	
Amalner	1,37,517	3,250	31,970	2·36	23·24	
Bhusawal	1,58,552	35,607	79,628	22·46	50·26	
Chalisgaon... ...	64,170	2,658	17,228	4·18	26·83	
Dhulia	2,67,135	44,629	67,475	16·7	25·23	
Jalgaon	2,77,821	7,064	55,051	2·54	19·81	
Lonavla	1,07,754	1,786	32,474	1·65	30·13*	* Audit in arrears.
Nasik	3,72,147	22,485	1,02,160	6·04	27·45	
Pandharpur ...	.....	.....	.....	.....	.....†	† Information not available.
Poona City... ...	18,06,503	1,17,669	3,41,365	6	18	
Poona Suburban ...	1,96,877	10,067	21,186	8	11	
Satara City ...	.....	.....	.....	.....	.....†	† Information not available.
Sholapur	10,54,644	46,836	2,55,033	4·44	24·18	
Southern Division.						
Belgaum	2,05,939	13,126	54,946	6·37	26·68	
Bijapur	3,10,156	46,558	68,733	15	22·2	
Dharwar	.....	.....	.....	.....	.....*	* Audit in arrears.
Gadag Bettigeri ...	2,56,364	15,732	72,012	6·1	28·1	
Hubli	3,83,140	20,270	1,40,340	5·29	36·62	
Ratnagiri	48,450	3,254	16,000	7·6	33·0	

NOTE :—This statement being new, the figures had to be called for from the Municipalities themselves. The high percentages of cost of establishment, in some cases, have not been commented upon in the Report, as the figures were not checked by this Department.

STATEMENT No. VII.

District Municipalities governed by the District Municipalities Act, 1901, whose revenue expenditure exceeded ordinary income during 1935-36.

Name of the Municipality.	Income.	Expenditure.	Excess of expenditure.	Remarks.
1	2	3	4	5
	Rs.	Rs.	Rs.	
Northern Division.				
Borsad	25,779	25,975	196	
Mehmedabad ...	23,736	24,022	286	
Sanand	18,115	21,759	3,644	
Ambernath Notified Area Committee.	4,029*	4,162*	133	
Central Division.				
Ashta	11,308	11,834	526	
Betawad	3,307	4,307	1,000	
Islampur	21,154	23,368	2,214	
Karmala	37,042	40,776	3,734	
Sangola	13,337	14,942	1,605	
Taloda	20,653	21,777	1,124	
Tasgaon	21,808	24,181	2,373	
Trimbak	23,180	24,591	1,411	
Talegaon Notified Area Committee.	2,746*	2,998*	252	
Southern Division.				
Bagalkot	1,05,255*	1,11,205*	5,950	
Bhatkal	17,088	18,823	1,735	
Guledgud	41,859*	43,992*	2,133	
Nargund	20,728*	21,157*	429	
Navalgund	20,018*	26,420*	6,402	
Annigeri Notified Area Committee.	2,758*	3,803*	1,045	
Hungund Notified Area Committee.	2,341*	3,980		

*This represents figures of total income and total expenditure as those of revenue income and revenue expenditure are not separately available.

STATEMENT No. VIII.

District Municipalities which did not meet their obligations during 1935-36.

Name of the Municipality.	Amount of liability not met.	Nature of the liability not met.	Remarks.
1	2	3	4
Northern Division.	Rs.		
Bassein	19,436	Road Repair Fund.	
	2,754	Balance due to District School Board.	
Borsad	1,319	Road Repair Fund.	
	795	Plague Vaccine Bills.	
	891	Amount due to Government for arrears of teachers' pay.	
Dakore	9,867	Pilgrim Fund.	
Kapadwanj	21,491	Water and Drainage Works Depreciation Fund.	
Mehmedabad ...	258	Contribution due for Primary Education.	
Rander	46,711	Road Repair Fund.	
	15,991	Interest of Trust Funds appropriated to General revenues.	
Central Division.			
Betawad	5,471	Contribution due to District School Board on account of Primary Education.	
Bhagur	5,322	Contribution due to District School Board on account of Primary Education.	
Indapur	9,559	Road Repair Fund.	
Jejuri	3,386	Share of Pilgrim Fund due to District Local Board.	
Karad	30,090	Road Repair Fund.	
Mhaswad	4,642	Do.	
	3,129	Contribution due to District School Board for Primary Education.	
Parola	2,842	Do.	
Rahimatpur	7,219	Do.	
Savda	2,809	Do.	
Shahada	2,583	Do.	
	13,519	Road Repair Fund.	

STATEMENT No. VIII—*contd.*

Name of the Municipality.	Amount of liability not met.	Nature of the liability not met.	Remarks.
1	2	3	4
Central Division—contd.	Rs.		
Talegaon Dabade ...	4,591	Road Repair Fund.	
Taloda	7,028	Contribution due to District School Board on account of Primary Education.	
	1,220	Octroi Refunds.	
Trimbak	41,000	Road Repair Fund.	
	4,020	Depreciation Fund.	
	3,924	Police charges.	
Urun-Islampur ...	8,623	Road Repair Fund.	
Wai	11,588	Contribution due to District School Board on account of Primary Education.	
	8,294	Road Repair Fund.	
Yawal	10,810	Grant due to District School Board on account of Primary Education.	
Southern Division.			
Athni	8,023	Road Repair Fund.	
	4,935	Contribution due to District School Board on account of Primary Education.	
Bhatkal	3,668	Do.	
Byadgi	2,441	Do.	
Gokarn	1,982	Road Repair Fund.	
Halyal	797	Contribution due to the District School Board on account of Primary Education.	
Kumta	4,714	Road Repair Fund.	
Mahad	6,827	Do.	
Nargund	5,352	Contribution due to District School Board on account of Primary Education.	
Navalgund	3,098	Do.	
	3,636	Cost of medicines payable to Government.	
Panvel	1,846	Road Repair Fund.	
Sirai	1,923	Do.	
Rajapur Notified Area Committee.	3,643	Contribution due to District School Board on account of Primary Education.	

STATEMENT No. IX.

Municipal Districts whose Councillors were in arrears on 31st March 1936.

Name of the Municipal District.	Number of Councillors who were in arrears on 31st March 1936.	Total amount of arrears due from Councillors on 31st March 1936.	Remarks.
1	2	3	4
Northern Division.		Rs. a. p.	
Bassein	3	295 14 0	
Bhiwandi	4	83 11 0	
Rander	2	195 0 0	
Borivli (N.A.C.) ...	3	73 1 0	
Central Division.			
Ashta	6	43 0 0	
Baramati	6	309 0 0	
Betawad	7	44 3 6	
Chopda	6	41 8 0	
Dharangaon ...	2	78 0 0	
Faizpur	2	63 6 0	
Indapur	2	6 0 0	
Islampur	2	5 12 0	
Jejuri	1	46 0 0	
Karad	3	1,373 0 0	
Malegaon	2	235 6 0	
Nandurbar	1	167 12 3	
Shahada	2	158 12 0	
Sirur	1	46 8 0	
Yawal	1	63 8 0	
Yeola	3	294 0 0	
Southern Division.			
Alibag	2	27 2 0	
Bagalkot	1	11 5 0	
Bhatkal	2	5 5 0	
Gokarn	3	80 7 6	
Guledgud	9	286 0 0	
Karwar	4	72 8 0	
Panvel	2	85 9 0	

STATEMENT No. X.

Municipal Districts which did not observe general orders of Government during 1935-36.

Name of the Municipality.	Number and date of Government order.	Subject matter of Government order.	Remarks.
1	2	3	4
Northern Division.			
Borsad ...	G.R., G.D., No. 6883, dated 7th June 1921.	Receipts from Toll and wheel tax to be earmarked.	
Dhanduka ...	Do. ...	Do. ...	
Godhra ...	G.R., G.D., No. 3334, dated 2nd October 1924 and 21st September 1931.	Expenditure on Medical Relief.	
	G.R., G.D., No. 192, dated 3rd February 1922.	Expenditure on Special Conservancy service to be met from Special Sanitary Cess.	
Kalyan ...	G.R., G.D., No. 6883, dated 7th June 1921.	Receipts from Toll and wheel tax to be earmarked.	
Kapadvanj ...	G.R., G.D., No. 1001, dated 15th March 1934 and 3rd May 1934.	Depreciation fund for water and Drainage schemes.	
	G.R., G.D., No. P. 242, dated 22nd October 1936.		
Rander ...	G.R., G.D., No. 6883, dated 7th June 1921.	Receipts from Toll and wheel tax to be earmarked.	
Central Division.			
Betawad ...	G.R., G.D., No. P. 42 (2), dated 1st July 1931.	Revision of Assessment list.	
Shahada ...	G.R., G.D., No. 192, dated 3rd February 1922.	Special Conservancy to be self-supporting.	
Trimbak ...	G.R., G.D., No. 2274, dated 31st March 1922.	Apportionment of charges against Pilgrim Fund.	
Yeola ...	G.R., G.D., No. 192, dated 3rd December 1922.	Special Conservancy services to be self-supporting.	
Southern Division.			
Alibag ...	G.R., G.D., No. 192, dated 3rd February 1922.	Special Conservancy services to be self-supporting.	
Chiplun ...	Do. ...	Do. ...	
Guledgud ...	Government Circular, G.D., No. 216/33, dated 10th February 1934.	Investment of Provident Fund in Government Securities.	Rupees 4,300 were invested as fixed deposits in the Industrial Bank which failed to return the money on the date of maturity due to want of funds.
Mahad ...	G.O., G.D., No. 8935, dated 15th December 1917.	Terminal tax on cloth to be levied on weight not *ad valorem*.	
Navalgund ...	G.R., G.D., No. 6883, dated 7th June 1921.	Maintenance of Toll Fund.	
Roha ...	G.R., G.D., No. 192, dated 3rd February 1922.	Special Conservancy services to be self-supporting.	

STATEMENT No. XI.

Statement of liabilities, assets, arrears of taxes and dues and percentage of arrears to the total demand during 1935-36.

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e. for the years preceding 1935-36.	(B) Current, i.e. during the year 1935-36.		
1	2	3	4	5	6	7
Northern Division.	Rs.	Rs.	Rs.	Rs.	Per cent.	
Anand	832	22,009	1,363	1,726	12	
Ankleshwar	1,637	14,168	2,066	1,730	12·9	
Bassein	40,718	37,701	10,313	9,934	39·7	
Bhiwandi	6,928	29,646	23,712	20,102	38	
Borsad	3,796	5,849	4,502	2,698	25·5	
Bulsar	6,950	19,589	414	183	0·49	
Dakore	10,001	12,271	4,774	4,415	84	
Dholka	6,730	11,405	1,516	1,439	17·9	
Dhanduka	4,925	5,884	566	1,220	11·46	
Dohad	1,147	8,385	2,767	3,971	17·95	
Ghatkopar	80,138	74,580	5,672	12,053	14·5	
Godhra	25,064	48,866	17,916	13,072	19·77	
Jambusar	154	20,279	26	26	0·32	
Juhu	12,949	21,605	571	1,383	27·4	
Kaira	97	6,292	2,261	2,567	28	
Kapadwanj	46,477	85,956	9,237	4,882	16	
Kalyan	35,165	69,594	28,925	26,250	29·2	
Mahmodabad	6[illegible]2	8,636	3,235	2,960	29	
Modasa	697	6,934	14,734	3,516	21·6	
Prantij	1,947	5,860	2,254	511	4	

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e. for the years preceding 1935-36.	(B) Current, i.e. during the year 1935-36.		
1	2	3	4	5	6	7
Northern Division —concld.	Rs.	Rs.	Rs.	Rs.	Per cent.	
Rander	22,362	37,584	13,948	20,728	...	
Ranpur	171	6,746	1,133	691	12·9	
Sanand	18	4,088	3,697	2,682	19	
Umreth	419	13,270	6,694	5,041	21	
Vile Parle	50,760	1,21,181	12,025	29,075	25·8	
Viramgam	231	14,192	4,336	1,329	4·3	
Notified Area Committees.						
Ambernath	Nil.	7,985	281	282	6·9	
Borivli	4,295	19,962	3,164	3,848	17	
Chembur	150	5,938	1,926	1,515	17	
Kandivli	134	5,724	109	355	3·8	
Malad	150	9,511	1,477	1,701	7·3	
Mulund	259	19,009	15,575	9,598	89	
Central Division.						
District Municipalities—						
Alandi	35,597	44,311	171	281	7	
Ashta	212	20,524	13,957	16,138	75	
Baramati	5,406	27,015	14,058	13,932	48·4	
Barsi	1,20,613	1,37,895	20,921	15,466	24·80	
Botawad	5,471	8,200	1,989	3,243	77·64	
Bhagur	5,376	6,203	1,158	793	19·59	
Chopda	3,084	27,408	13,009	14 314	51·55	

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e. for the years preceding 1935-36.	(B) Current, i.e during the year 1935-36.		
1	2	3	4	5	6	7
Central Division —contd.	Rs.	Rs.	Rs.	Rs.	Per cent.	
Dharangaon	1,532	30,190	9,386	9,823	33·3	
Erandol	196	25,243	2,640	1,820	9·42	
Faizpur	1,011	12,044	8,644	8,553	49·4	
Igatpuri	976	54,719	2,626	4,450	19·88	
Indapur	9,574	8,533	2,326	2,034	60	
Islampur	10,144	18,948	8,731	10,800	49·7	
Jejuri	19,803	25,280	1,006	615	56	
Junnar	2,270	15,784	2,190	2,443	33	
Karad	44,345	51,491	33,476	35,033	50·5	
Karmala	7,932	49,460	1,738	2,136	29·63	
Mahableshwar ...	955	54,423	199	68	0·36	
Malegaon	5,893	57,217	21,978	24,718	48	
Manmad	.....	.....	.....	...	...	Audit in arrears.
Mhaswad	7,771	7,423	3,640	2,528	14·4	
Nandgaon	.....	.....	.....	...	...	Audit in arrears.
Nandurbar	3,298	1,07,682	5,409	17,636	34	
Panchgani	1,823	13,366	3,924	5,193	27	
Parola	3,718	12,043	3,117	6,503	27·74	
Rahimatpur	7,219	6,853	1,038	1,159	38	
Raver	486	21,747	2,726	2,370	28	
Sangamner	10,062	42,218	13,481	15,602	59·3	
Sangola	4	5,472	856	460	22·2	

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand	Remarks.
			(A) Old, i.e. for the years preceding 1935-36.	(B) Current, i.e. during the year 1935-36.		
1	2	3	4	5	6	7
Central Division—concld.	Rs.	Rs.	Rs.	Rs.	Per cent.	
Saswad	8,011	14,998	777	379	11	
Satara Suburban ...	1,441	27,219	236	264	8·66	
Savda	20,679	22,034	2,455	2,446	21·5	
Sahada	23,613	37,847	271	3,633	47	
Shirpur	.....	.....	.....	...	...	Audit in arrears.
Sindkheda	.....	.....	.....	...	...	Do.
Sinnar	.....	.....	.....	...	...	Do.
Sirur	6,964	35,188	2,258	3,476	45	
Talegaon	6,329	7,153	3,096	4,082	40	
Taloda	12,577	8,282	158	409	6	
Tasgaon	4,588	15,366	866	1,069	14·8	
Trimbak	.....	.....	.....	...	...*	*Information not available.
Vita	7,689	9,653	97	60	0·62	
Wai	20,075	7,491	162	62	·7	
Yawal	13,485	20,069	14,408	14,831	49·9	
Yeola	13,174	39,375	18,065	23,764	54	
Notified Area Committees.						
Lonand	Nil.	2,848	483	474	39	
Talegaon	Nil.	8,363	3,633	4,872	68	
Southern Division.						
District Municipalities—						
Alibag	2,582	2,862	1,929	2,501	15·8	
Athni	12,958	5,912	8,549	2,798	24·3	

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old. i.e. for the years preceding 1935-36.	(B) Current, i.e. during the year 1935-36.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Per cent.	
Southern Division —contd.						
Bagalkot	10,266	49,633	3,622	4,753	16·1	
Bailhongal	Nil.	21,634	8,486	6,531	34·3	
Bhatkal	4,997	3,278	2,390	2,272	37·56	
Byadgi	20,672	24,051	2,956	3,503	31·5	
Chiplun	2,315	66,757	795	1,063	7	
Gokak	2,766	16,651	7,284	5,423	39·5	
Gokarn	1,992	2,626	994	664	...*	*Information not available.
Guledgud	38	18,263	1,940	5,405	20	
Halyal	3,300	7,985	411	528	9·4	
Haveri	509	22,829	9,828	6,302	36·7	
Honavar	1,344	29,742	4,341	6,678	...*	*Information not available.
Ilkal	4,218	52,617	552	1,673	20	
Karwar	4,155	15,984	3,964	4,256	31·84	
Kumta	10,906	17,483	1,252	338	...*	*Information not available.
Mahad	25,238	35,819	12	2	Nil.	
Malwan	3,995	71,771	8,859	8,915	61·66	
Matheran	24,333	1,68,328	3,670	3,843	9	
Nargund	14,074	7,351	4,879	1,994	19	
Navalgund	6,734	11,136	5,063	2,857	18	
Nipani	57,537	93,667	4,992	7,927	35·9	
Panvel	7,703	23,423	11,426	8,933	24	

STATEMENT No. XI—*concld.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e. for the years preceding 1935-36.	(B) Current, i.e. during the year 1935-36.		
1	2	3	4	5	6	7
Southern Division—concld.	Rs.	Rs.	Rs.	Rs.	Per cent.	
Pen	1,954	6,594	2,130	2,143	37	
Ranebennur	25,997	34,467	574	566	4·2	
Roha	1,120	9,761	3,234	3,964	34	
Saundatti	54,853	46,867	4,697	749	27	
Sirsi	25,420	63,599	498	741	15·6	
Ulvi	1,242	3,417	Nil.	Nil.	Nil.	
Uran	569	15,568	11,268	7,748	36·5	
Vengurla	27,256	33,006	2,515	2,833	30·3	
Notified Area Committees						
Annigeri	.....	4,277	1,331	1,391	17	
Dapoli	6,258	14,216	399	303	7·9	
Hungund	Nil.	5,067	1,063	623	13	
Khed	6,718	9,281	Nil.	Nil.	Nil.	
Rajapur	3,818	23,961	2,006	2,579	48	

STATEMENT No. XII.

Statement of revenue, establishment charges, percentage of establishment charges of District Municipalities during 1935-36.

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
Northern Division.	Rs.	Rs.	Rs.			
Anand	39,776	1,491	3,563	4	9	
Ankleshwar	55,381	3,890	10,457	7	19	
Bassein	47,838	7,324	17,381	15·10	36·33	
Bhiwandi	64,463	7,929	23,340	12·30	36·20	
Borsad	25,779	1,572	8,300	6·1	32·2	
Bulsar	92,706	5,963	24,997	6	27	
Dakore	38,469	3,387	10,869	9	29	
Dholka	36,963	4,921	15,857	13·3	42·9	
Dhanduka	30,633	1,709	8,514	5·6	27·8	
Dohad	59,320	1,227	2,304	2	4	
Ghatkopar	.....	.....	.....	...	...*	* Information not available.
Godhra	1,10,641	7,670	14,612	6·93	13·21	
Jambusar	44,733	4,225	6,962	9	15	
Juhu	8,224	Nil.	3,512	Nil.	42·7	
Kaira	13,099	432	1,392	3	10	
Kapadwanj	88,188	1,287	10,642	2	13	
Kalyan	1,11,284	10,258	46,811	9·20	42·06	
Mehmedabad	21,724	672	11,871	3	54	
Modasa	19,082	7,505	.....	...	45	

STATEMENT No. XII—*contd.*

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
Northern Division—contd.	Rs.	Rs.	Rs.			
Prantij	27,470	742	14,785	2·7	53·8	
Rander	58,538	2,621	6,385	4	10	
Ranpur	17,137	1,220	4,485	7·1	26·1	
Sanand	18,115	719	7,097	4	39	
Umreth	31,654	694	8,388	2	26	
Vile Parle	1,60,574	3,778	47,726	2·35	29·72	
Viramgam	94,064	6,753	27,347	7·2	29	
Notified Area Committees :—						
Ambernath	4,029	695	1,759	17·25	43·64	
Borivli	21,557	6,357	9,099	29·4	42·2	
Chembur	7,733	901	901	11·65	11·65	
Kandivli	10,067	3,371	4,281	33·4	42·5	
Malad	23,185	8,178	10,667	35·3	45·8	
Mulund	15,546	1,289	3,278	8·29	21·03	
Central Division.						
Alandi	16,852	.....	10,084	...	59	
Ashta	11,308	471	4,115	4·2	36·4	
Baramati	78,218	4,162	16,370	5·32	20·93	
Barsi	2,22,048	9,186	67,068	4·13	32·21	
Betawad	7,764	1,134	2,539	14·6	32·7	
Bhagur	13,758	1,482	3,786	10·4	27·5	

STATEMENT No. XII—*contd.*

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
Central Division—contd.	Rs.	Rs.	Rs.			
Chopda	.....	.....	.....	...	...*	*Information is not available.
Dharangaon	35,669	3,834	16,327	10·7	45·7	
Erandol	45,640	1,708	11,379	3·94	24·93	
Faizpur	27,814	11,634	15,374	41·8	55·2	
Igatpuri	34,305	1,368	15,276	3·9	34·67	
Indapur	10,977	1,239	4,300	11·28	39·17	
Islampur	21,142	112	3,271	0·53	1·54	
Jejuri	17,230	3,352	3,713	27	28	
Junnar	27,141	6,196	7,962	28	29	
Karad	.....	.....	.....	...	...*	*Information is not available.
Karmala	37,041	3,538	9,467	9·55	25·56	
Mahableshwar... ...	45,972	1,541	16,875	3·3	36·7	
Malegaon	1,47,711	6,100	94,428	4·1	64·1	
Manmad	23,685	801	10,809	3·4	45·6	
Mhaswad	17,630	1,751	3,884	9·9	21·7	
Nandgaon	19,836	893	6,209	4·25	29·4	
Nandurbar	1,18,761	6,523	29,938	5·49	25·21	
Panchgani	24,398	773	2,959	3·17	12·13	
Parola	27,675	1,530	2,427	6	9	
Rahimatpur	4,626	400	1,626	8·6	2·8	
Raver	22,777	468	2,748	2·1	11·8	

STATEMENT No. XII—*contd.*

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	
Central Division —concld.	Rs.	Rs.	Rs.			
Sangamner	52,616	2,721	39,943	5	75	
Sangola	13,337	2,366	7,176	17·74	53·81	
Saswad	22,337	1,769	2,681	8	12	
Satara Suburban ...	11,357	330	1,011	2·9	8·9	
Savda	31,193	11,429	24,247	37·28	77·09	
Shahada	25,200	4,062	14,500	16	57	
Shirpur	45,625	8,723	16,729	19·1	36·6	
Sindkheda	9,700	882	3,297	9·1	34	
Sinnar	30,233	3,357	10,933	11·10	36·16	
Sirur	21,091	2,550	3,370	14	16	
Talegaon	13,726	1,996	7,560	14	55	
Taloda	20,042	3,684	9,447	18·3	47·1	
Tasgaon	21,978	1,218	3,218	6	15	
Trimbak	23,242	2,430	9,547	10	41	
Vita	18,148	1,865	1,865	10·29	10·29	
Wai	36,620	3,987	15,031	10·89	41·05	
Yawal	27,155	14,130	17,528	51·99	65·28	
Yeola	65,895	4,464	29,318	6·75	44·49	
Lonand (N. A. C.) ...	2,328	494	713	21·1	30·6	
Talegaon (,,) ...	3,617	567	1,028	26	90	

STATEMENT No. XII—*contd.*

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishmet charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
Southern Division.	Rs.	Rs.	Rs.			
Alibag	22,058	1,563	8,585	7·04	38·92	
Athni	34,576	2,594	10,253	7·04	29	
Bagalkot	1,04,853	5,513	67,807	5·2	64·6	
Bailhongal	28,906	2,610	8,702	12	30	
Bhatkal	18,303	1,902	4,678	10·5	25·5	
Byadgi	32,630	2,975	13,098	9·09	40	
Chiplun	.....	.....	.....	...	...*	*Information is not available.
Gokak	43,057	2,411	28,759	5·6	66·8	
Gokarn	.....	.....	.....	...	...*	Do.
Guledgud	37,879	2,801	15,786	7·39	41·67	
Halyal	23,603	3,291	7,261	13·9	30·8	
Haveri	51,911	3,079	21,565	5·93	41·54	
Honavar	.....	.....	.....	...	...*	Do.
Ilkal	38,752	2,914	12,102	7·6	31·2	
Karwar	36,688	3,981	11,690	10·87	31·91	
Kumta	.....	.....	.....	...	...*	Do.
Mahad	31,774	2,375	9,830	7·47	30·9	
Malvan	35,672	2,664	19,751	7·41	55·38	
Matheran	69,554	2,047	23,405	2·9	33·6	
Nargund	20,603	4,156	6,623	20	32	
Navalgund	20,018	1,279	2,896	6·39	14·42	

STATEMENT No. XII—*concld.*

Name of the Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Remarks.
		(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.	
1	2	3	4	5	6	7
Southern Division—contd.	Rs.	Rs.	Rs.			
Nipáni	1,01,548	15,864	33,862	15·6	33·3	
Panvel	41,841	4,964	14,099	10·20	33·60	
Pen	20,392	3,474	11,824	17·10	53·30	
Ranebennur	51,310	5,432	14,631	10·6	63·7	
Roha	16,160	1,444	4,600	8·9	28·6	
Saundatti	40,326	2,924	8,768	8·82	21·57	
Sirai	59,362	5,782	29,411	9·7	49·5	
Ulvi	1,232	112	226	9·09	18·26	
Uran	.....	.....	.....	...	...*	*Information is not available.
Vengurla	47,163	1,974	11,590	4·18	24·57	

Note.—This statement being new, the figures had to be called for from the Municipalities themselves. The high percentages of cost of establishment, in some cases, have not been commented upon in the report as the figures were not checked by this department.

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STATEMENT No. XIII.

Statement of Income, Expenditure, amount of expenditure admissible for Government grant during 1935-36.

Name of the Municipal School Boards.	Income.	Expenditure.	Amount of expenditure admissible for Government grant.	Remarks.
1	2	3	4	5
Northern Division.		Rs.	Rs.	
Ahmedabad	.....	7,18,103	4,00,543*	*Government grant has been withheld, *vide* G.R., E.D., No. S. 125 (28), dated 28th November 1930.
Bandra	.....	75,025	65,744	
Broach	.....	81,256	70,231	
Bulsar	.....	31,592	30,133	
Dohad	.....	31,705	28,716	
Godhra	.....	34,706	31,891	
Kalyan	.....	35,201	30,891	
Nadiad	.....	62,011	61,073	
Rander	.....	18,042	15,064	
Surat	.....	2,62,655	2,24,074	
Thana	.....	44,563	35,807	
Viramgam	.....	32,696	30,470	
Ahmedabad Cantonment .	.....	1,824	1,036	
Central Division.				
Ahmednagar	.....	92,407	87,788	
Amalner	.....	43,808	37,562	
Baramati	.....	21,764	20,659	
Barsi	.....	44,975	35,605	
Dhulia	.....	83,470	77,073	
Jalgaon	.....	68,123	51,927	

STATEMENT No. XIII—*contd.*

Name of the Municipal School Boards.	Income.	Expenditure.	Amount of expenditure admissible for Government grant.	Remarks.
1.	2	3	4	5
Central Division—contd.		Rs.	Rs.	
Lonavla	.....	16,023	13,294	
Nandurbar	.....	30,690	28,591	
Nasik	.....	70,866	64,198	
Malegaon	.....	49,600	41,814	
Pandharpur	.....	48,779	45,183	
Poona City	.....	3,33,672	2,61,056	
Poona Suburban ...	.....	20,230	12,374	
Satara	.....	44,209	43,460	
Sholapur	.....	1,58,818	1,30,854	
Cantonment School Boards.				
Ahmednagar	.....	12,188	10,787	
Deolali	.....	4,912	3,069	
Kirkee	.....	1,893	1,355	
Poona	.....	18,933	17,738	
Southern Division.				
Bagalkot	.....	30,706	29,558	
Bijapur	.....	84,601	71,172	
Chiplun	.....	16,170	15,082	
Dharwar	.....	58,664	54,845	
Gadag	.....	66,833	56,285	
Hubli	.....	1,24,658	1,14,551	
Nipani	.....	24,206	22,798	
Vengurla	.....	19,619	18,124	
Belgaum Cantonment ...	.....	4,668	4,248	

Note.—The correct figures of income not being available this year, Column 2 has not been filled in. The requisite information will be furnished from the next year.

STATEMENT No. XIV.

Statement of Income, Expenditure, amount of expenditure admissible for Government grant during 1935-36.

Name of the District School Boards.	Income.	Expenditure.	Amount of expenditure admissible for Government grant.	Remarks.
1	2	3	4	5
Northern Division.		Rs.	Rs.	
Ahmedabad	.....	4,88,307	4,83,891	
Bombay Suburban ...	.....	90,384	64,872	
Broach	.....	4,29,207	3,38,220	
Godhra	.....	2,02,290	1,87,927	
Kaira	.....	7,05,916	6,31,157	
Surat	.....	5,34,868	5,15,661	
Thana	.....	5,04,306	4,10,614	
Central Division.				
Ahmednagar ..	.....	6,15,900	5,70,566	
East Khandesh ...	.....	13,67,082	9,02,277	
Nasik	.....	4,85,868	4,78,124	
Poona	.....	5,96,964	5,64,136	
Satara	.....	10,72,881	9,03,735	
Sholapur	.....	4,49,380	3,58,545	
West Khandesh ...	.....	4,66,240	4,14,230	
Southern Division.				
Belgaum	.....	7,36,585	6,30,318	
Bijapur	.....	6,53,935	4,62,565	
Dharwar	.....	7,04,974	6,56,422	
Kanara	.....	3,34,579	3,13,063	
Kolaba	.....	3,32,660	3,11,735	
Ratnagiri	.....	5,38,336	5,04,942	

Note.—The correct figures of income not being available, column 2 has not been filled in this year. The requisite information will be furnished from the next year.

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